NEW JERSEY
CEMETERY BOARD

September 9, 2004

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STATE OF NEW JERSEY
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
NEW JERSEY CEMETERY BOARD

IN THE MATTER OF

Administrative Action

SUNSET MEMORIAL PARK

FINAL ORDER OF DISCIPLINE

Certificate of Authority Number 203

This matter was opened to the New Jersey Cemetery Board following review of information in the Board's files which resulted in the issuance of a Provisional Order of Discipline regarding Sunset Memorial Park's failure to file annual Maintenance and Preservation Fund reports for the period January 1, 1998 to December 31, 1998, or to demonstrate that it had made payments into the Fund for the period. Sunset Memorial Park, under new management, has responded to the Provisional Order and has submitted for the Board's consideration all outstanding reports and has evidenced the required payments to the Fund. The Board therefore has waived the penalty and makes the following findings of fact and conclusions of law:

## FINDINGS OF FACT

1. Respondent, Sunset Memorial Park, holds Certificate of Authority Number 203, issued by the Cemetery Board on August 23, 1972 pursuant to N.J.S.A. 8A:3-9. Respondent has been a New Jersey Cemetery Company at all times relevant to this matter and is not a municipality.

- 2. Pursuant to N.J.S.A. 8A: 4-5, (now N.J.S.A. 45:27-13), cemetery companies must make certain deposits into the Cemetery's Maintenance and Preservation Fund based on income generated by sales of lots or graves, and deposits based on resales of lots or graves, number of interments, and charges for foundations installed.
- 3. Pursuant to N.J.S.A. 8A:4-12, (now N.J.S.A. 45:27-15), each cemetery company that is not a municipality must file an annual report with the Board showing the extent and augmentation of the Maintenance and Preservation Fund for its fiscal year not later than 120 days after the close of its fiscal year.
  - 4. Sunset Memorial Park has now filed the required reports.

## CONCLUSIONS OF LAW

The failure to file annual reports with the New Jersey Cemetery Board and/or the failure to deposit statutorily required sums into the Maintenance and Preservation Fund provide grounds for discipline pursuant to N.J.S.A. 45:1-21 (h).

ACCORDINGLY, IT IS ON THIS 97H DAY OF SEPTEMBER, 2004, ORDERED that:

1. Sunset Memorial Park shall henceforth cease and desist from failing to file its annual Maintenance and Preservation Fund report within 120 days of the close of its fiscal year and from failing to make all statutorily required deposits into the Maintenance and Preservation Fund.

NEW JERSEY STATE CEMETERY BOARD

By: 9 le / Dute Frank J. DeGeeter, Chair